Previous references.
S. R 1 of 83

Later references.
S.R.5 of 94

191

p. Rec

File No. 23.3.92
Serial Nos. 1—7

GENERAL AND REVENUE SECRETARIAT

Serial Nos. 1—7

Major ~~Part B.~~ for Sept 94

SUBJECT

Levy of license fees on Opium Sales.

1 From. The Ex. Commr Dy No 13651, Q 16.5.94
Letter No 600 q / 384. Requests that a copy of the Head Supervisors memorandum referred to ~~above~~ in G. P. 6615-75 / 49 q 18.3.85 may be furnished

(2) To the Excise Commr. No 5817 Q 27.9.93
Forwards copy of the memorandum as requested

(3) From ——— do ——— Dy No 7062 Q 8.10. / R 1184 Ltr No 1282
Submits for approval publication a draft notification embodying certain alterations to the opium rules 159

G. R. S. 58
PTS—1,000—1-11-15

4. To the Excise Commr: No C No 549
Dt 27.6.94
Prescribes a sale for three years of fees
on opium sales

5. To the Compiler Mysore, Gazette
Camp: No 552 Dt 27.6.94
Amends para three of Notfn 2399
18.3.85 and forwards for publi-
cation in three issues of the Gazette

From the Excise Commissioner
Dy No 1163 / R315 L No 604/45 Dt 26.7.94
Forwards Copy of Communication from
the Dy Commr Kolar Dist and requests
that both the opium shops at Kolar
may be retained.

To the Excise Commr.
No 5185 Dt 14.9.94
Makes certain observations, stating
the advantages by having one shop
at Kolar and observes that Ganja
should not have been mixed up with
the opium revenue.

Indexed
N Hanumanthaiya

OFFICE OF THE
13651
20 MAY 93
DEWAN OF MYSORE

SECTION—

FILE No.

SERIAL No.

(General Serial No. 30.)

1893

From

The Excise Commissioner in Mysore.

To

The Chief Secretary to the Dewan of Mysore.

Dated 16th May 1893
Despatched 19 Jaun Nundidroog
Received

Enclosures N

General No. 6009
No. 384

~~*In reply to*~~

SUBJECT.

Requests that a copy of the Head Supervisor's Memorandum referred to in Government Proceedings No. 6865-75, dated 18th March 1885, may be furnished.

Rev Dept
20/5

References (to be entered only in the Dewan's Office).

Mysore Govt. O. Press, Bangalore.—25-4-93.—200.

Submitted with dft
22 4/9/93

No. 6009 / 381

Excise Commissioner's Office
Bangalore, dated 16th May
19 1895
(Camp Nundidroog)

From

The Excise Commissioner
in Mysore

To

The Chief Secretary to the Govt
of Mysore

Sir,

I have the honor to request
the favor of being furnished for
reference, with a copy of the Head
Superintendent's Memorandum referred
to in Government Proceedings No
6865-75 / 149 dated 18th March 1885.
It is wanted to dispose of the
complaints of certain retail
Opium Shop-keepers in regard
to

to the scale of license fees laid down in para 4 of the above cr Proceedings.

I have the honor to be,
Sir,
Your most obedient Servant,
S Ricketts
Excise Commissioner
BR in Mysore.

SECTION

FILE NO.

SERIAL NO.

4

The Excise Commr
in Mysore

Dy 20/27 Sept 93
No 587
A-794-93. Mysore

His letter No 6069/384 Dy 16th
March 93.

As requested in the above
has the honor to forward
herewith a copy of Head
Supervisor's Memo in
referred in Govt Proc No
6865-75 Dy 18th March
in re price of opium

HS O

Dy Commr 20/9
Chief Secy

5/9/93

SECTION (General Serial No. 30.)

1893

FILE No.

From

The Excise Commissioner in Mysore

To

The Chief Secretary to the Dewan of Mysore.

Dated 8th October 1893

Despatched 11th

Received

Enclosures No. one

General No. 1292

No. 159

In reply to the Chief Secretary's docket No. 8817/92-93, dated 20/27-9-93

SUBJECT.

Submits for approval and publication the accompanying draft notification embodying certain alteration to the Opium Rules published in Government Proceedings No. 6865-75/149 dated 8th March 1885

References (to be entered only in the Dewan's Office).

Vide no [illegible] 11/10 Rev. M.R. 11/10/94

Submitted for orders

Notification No 239 of 18th March 1885 (~~not to~~ which has been issued in accordance with Govt Pro: No 6865-75/149 of 18th March 85) has to be modified in the manner suggested by the Excise Commissioner.

The draft Notification submitted by the Excise Commr is correct in pencil & submitted for approval or other orders.

27/11/93

(15)

The modification suggested is as regards the surcharge of Sas: per seer, if the sales exceed Rs: 6/- per mensem

The Excise Com^r wants to substitute the word "profits" for "sales". The reason given is that the charge is prohibitive; one seer sold brings in a profit of 1"14"0 only while the sale being in excess of Rs 6/- the surcharge is made the balance of profit is not sufficient to live upon

3 of the manufacturer generally opium is sold in a shop where other articles are also sold & the shop-keeper does not depend for his livelihood on the sale of opium only

27/11/93

15/12

15/12 Secretary to Government Excise Commissioner to consider whether profits should be substituted for sales in the surcharge

(6)

No. 129 (new) / 159 Excise Commissioner's Office.

Bangalore, dated 8 October 93.

From

The Excise Commissioner

in Mysore

To

The Chief Secretary to the

Dewan of Mysore

Sir,

In acknowledging the receipt of a copy of the Head Supervisor's Memorandum No. 457, dated 16th February 1885, (9) sent with your docket No. 5817/94-9, dated 20/27th September 1893 (15) I have the honor to submit the following circumstances for the consideration and orders of Government

2. Under the existing Opium Rules

Rules, the Retail vendor has to purchase Opium from the Government Treasury at Rs 9—6—0 per seer of 24 tolas, and sell it to the Consumers at Rs 11—4—0 so that the gross profit allowed him is Rs 1—14—0 per seer. Under Rule 4 of Government Proceedings No. (10) 149 1865-75 dated 18th March 1885, he has to pay to government a surcharge of annas 8 per mensem should his sales to the public exceed Rs 6 per month. From the complaints of several Retail vendors in the mofussil and the enquiries made on the subject, I have come to the conclusion that the above Rule is virtually prohibitive. For instance, the licensed Retail vendor of Opium at the Devanhalli Kasba sells, on an average, 22 tolas of Opium per month. Even if he sold 24 tolas, he could make only a gross profit of Rs 1—14—0 per

Sheet 8 -

per mensem. deducting annas 14 for the rent of the building, drayage and cost of establishment only one Rupee would be left for his livelihood. This is scarcely enough for four days' food of a single individual. While such is the case, he has to pay to Government a fee of 8 annas per mensem under the aforesaid Rule. In the latter part of para 13 of the Head Superviser's Memorandum (9) on which the Government Proceedings No. 6865-75 (10) / 149 dated 18th March 1885, is based, it is stated — "Even when the Step justifies this, Deputy Commissioners will be in a position to recommend the recovery of a "Cess" on "Excess Sales" over 6 Rs in such Ranges as the Sales leave a surplus in the vendors' hands after giving them the means of earning a livelihood". From this it is to

10)

be understood that if, even after making an allowance for the vendor's livelihood, a surplus was left in his hands the Deputy Commissioner might recommend the recovery of a surcharge. But the existing Rule in para 4 of the above mentioned Proceedings, requires the levy of 4 annas if × 8 as
the sales exceed Rs 6 per month

The Government evidently intended that such surcharge should be levied, if the vendor's profits exceeded Rs 6 per month

3. Under the above circumstances I beg to submit the accompanying draft Notification for early approval and publication.

I have the honour to be,
Sir,
Your most obedient servant

S Thiketts
Excise Commissioner
in Mysore

Enclosure to 813

Draft Notification 10

In exercise of the powers conferred by section 5 of the Opium Act, I of 1878, the Government of His Highness the Maharaja hereby direct, that for the word "Sales" in line 6 of rule 4 in Government Notification No. 2 Proceedings No. 6865-75/149, dated 18th March 1885, the word "profits" shall be substituted.

By order

Chief Secretary.

To

The Compiler, Mysore Gazette,

For publication in three successive issues both in English & Kanarese

11

(17)

Camp No. 54
Bangalore 27th June 1874
Despd 27th

V.R

Read
Correspondence ending with
Excise Comrs letter No 1292-159
Dy 8th Oct 1873 relative to the
recovery of License fees on
certain Opium shops.

Order thereon

In para 6 of the Proceedings of Govt No 1865-75/169 Dy 18th March 1875 a License fee of Rs 97½ per quarter was directed to be levied on Opium shop-keepers at 4 places viz Bangalore City, the towns of Nrypur, Shimoga & Chickmagalur and a fee of 8 annas per mensem at other places where the sale of opium in any shop exceeded Rs 6/- per month

2. The Excise Comr represent

that this presses heavily on the holders of licenses for the smaller shops and proposes to levy a fee of 8 annas aff. the opium shopkeeper has realized a profit of Rs 6/- instead of gross sale proceeds If this proposal were adopted, the result would be that whereas the Vendor now pays 8 annas when he sells 12 4/5 tolas or more a month, he will be required to do so when he sells 3 seers 2 4/5 tolas (76 4/5 tolas) or more hereafter The proposal will no doubt afford relief to a number of shopkeepers But the system would still involve minute enquiries by petty Govt officers and examination of Vendors accounts. Under such circumstances, Govt are of opinion that it would be preferable to adopt a system

13 of Classification of the above for advertising a fixed license fee according to a ~~fixed~~ sliding scale

~~The Year 1894–95~~

The Shops shall accordingly be classified as shown in the annexed Statement the data adopted being as follows with reference to the Statistics of Sale of 1891–92

1st Class selling 10 2/3 seers or more per month

2nd Class ——— 8 seers do ———

3rd Class ——— 4 4/15 seers ——— do ———

4th Class less than 4 4/15 seers per month

4. The fee payable for licenses for each class shall be

Rs 10/- per mensem for 1st class.

Rs 3/- do ——— for 2nd class

Annas 8/- do ——— for 3rd class.

The license fee shall be payable in advance for each quarter

on 1st July, 1st Oct., 1st Jan &
1st April. No fee shall be
payable for a licence for a
fourth Class shop. ~~The other~~
Later are ~~more than 10 cents per~~
There shall ~~also~~ be payable also
~~on each~~ a Surcharge of 4 annas on Sales of
Opium
~~per~~ Seer ~~shall be payable~~. in Excess of 16 Seers of
Opium per
Measure.
A notice of this
effect shall
be printed on the
Post Gazette —

5. After some experience of this classification, the Excise Comr will report any alteration which may be found necessary.

6. One of the small shops at the following places at which the Sales are too little to be profitable should be closed after reasonable notice (Vide remarks in Statement appended)

Bangalore Town (2) Chennapatam Town (3) Mysore Town (4) Seringapatam (5) Chamrajnagar (6) Kolar Town (7) Chitaldroog Town

Here will there remain 46 shops as shown below:—

15

Shops.	Total existing.	To be closed.	Remainder
1st Class	9	2	7.
2nd Class	6	1	5.
3rd Class	10	3	7.
4th Class	28	1	27.
	53	7	46

and the license fee payable will aggregate Rs. 88-8-0 per mensem.

Chief Secy

To
The Excise Comm in Mysore

Name of District	Serial Number	Name of Ship	Class	
Bangalore District	1 & 3	Bangalore Town	1st Class	One Ship with the last two of these three
	4	Anekal	4th Do	
	5	Hoskota	Do	
	6	Closepett	2nd Class	One
	7 and 8	Channapatam	3rd Do	2nd Ship Do Do
	9	Davanhally	4th Do	
	10	Dodaballapur	Do	
	11	Kankanhally	Do	
Mysore District	12 & 16	Mysore Town	1st Class	One Ship with the Do Do
	17	Seringapatam	4th Class	
	18	Gunjam	3rd Do Class	
	19 & 20	French Rocks	Do	Do — Do
	21	Madvapl	4th Class	
	22	Nagamangala	Do	
	23	Melkote	Do	
	24	Hunsur	3rd Class	
	25 & 26	Chamaraj nagar	Do	Do Do
	27	T. Narsipur	4th Class	
	28	Mambally	Do	
Tumkur	29	Tumkur	2nd Class	✓
	30	Tiptoor	4th Class	
	31	Kunigal	4th Do	
Tidlar	32 & 33	Tidlar	2nd Class	✓ Do Do
	34	Bowringpett	4th Class	
	35	Nagamangala	Do	
	36	Sreenivaspur	Do	
	37	Chickballapur	2nd Do	
	38	Hassan	3rd Do	
	39	Yacklespur	4th Do	
	40	Arsikere	Do	
	41	Belur	Do	
	42	Chickmagalur	1st Class	✓
	43	Aldur	4th Do	
	44	Tarekere	Do	
	45	Sringeri	Do	
Shemoga	46	Shemoga	2nd Do	✓
	47	Honally	3rd Do	✓
	48	Sagar	4th Do	
	49	Shikarpoor	4th Do	
Chitaldroog	50 & 51	Chitaldroog	4th Class	Do Do —
	52	Davangere	4th Class	
	53	Honehar	Do	

Chief Secy 27/6

17

1894.

SC 20.4

GOVERNMENT OF MYSORE.

REVENUE.

PROCEEDINGS.

Dated Camp Mysore, 27*th June* 1894.

Camp No. 549.

Prescribing a scale for the levy of License fees on Opium sales.

Government Branch Press, Mysore.—29-6-94.—120.

Proceedings of the Government of His Highness the Maharaja of Mysore, (Revenue),—dated 27th June 1894.

Name of District.	Serial No.	Name of Shop.	Class.	Remarks.
Bangalore ..	1 to 3	Bangalore Town	1st	One of these three shops with the least sales to be closed.
	4	Anekal	4th	
	5	Hoskote	,,	
	6	Closepet	2nd	
	7 & 8	Chennapatna	3rd	One shop do.
	9	Dovanhalli	4th	
	10	Dodballapur	,,	
	11	Kankanhalli	,,	
Mysore ..	12 to 16	Mysore Town	1st	One shop do.
	17	Seringapatam	4th	
	18	Ganjam	3rd	
	19 and 20	French Rocks	,,	Do do.
	21	Malvalli	4th	
	22	Nagamangala .. .	,,	
	23	Melkote	,,	
	24	Hunsur	3rd	
	25 and 26	Chamrajnagar	,,	Do do.
	27	T. Narsipur	4th	
	28	Mamballi	,,	
Tumkur ..	29	Tumkur	2nd	
	30	Tiptur	4th	
	31	Kunigal	,,	
Kolar ..	32 & 33	Kolar	2nd	Do do.
	34	Bowringpet	4th	
	35	Urigam	,,	
	36	Srinivaspur	,,	
	37	Chikballapur .. :	2nd	
Hassan ..	38	Hassan	3rd	
	39	Saklespur	4th	
	40	Arsikere	,,	
	41	Belur	,,	
Kadur ..	42	Chikmagalur	1st	
	43	Aldur	4th	
	44	Tarikere	,,	
	45	Sringeri	,,	
Shimoga ..	46	Shimoga	2nd	
	47	Honnali	3rd	
	48	Sagar	4th	
	49	Shikarpur	4th	
Chitaldroog ..	50 and 51	Chitaldroog	4th	Do do.
	52	Davangere	,,	
	53	Harihar	,,	

T. ANANDA ROW,
Chief Secretary.

Exd—M. V. N.

Proceedings of the Government of His Highness the Maharaja of Mysore, (Revenue),—dated 27th June 1894.

READ :—

Correspondence ending with Excise Commissioner's letter No. 1292-159, dated 8th October 1893, relative to the recovery of License fees on certain opium shops.

CAMP No. 549, DATED CAMP MYSORE, 27TH JUNE 1894.

ORDER THEREON.—In para 4 of the Proceedings and Order of Government No. 6865-75—149, dated 18th March 1885, a License fee of Rs. 9 per quarter was directed to be levied on Opium shop-keepers at 4 places, *viz*, Bangalore City and the Towns of Mysore, Shimoga and Chikmagalur, and a fee of 8 annas per mensem at other places where the sale of opium in any shop exceeded Rs. 6 per month.

2. The Excise Commissioner represents that this presses heavily on the holders of licenses for the smaller shops and proposes to levy a fee of 8 annas after the Opium shop-keeper has realized a profit of Rs. 6 instead of on gross sale proceeds. If this proposal were adopted, the result would be that, whereas the vendor now pays 8 annas when he sells $12\frac{4}{5}$ tolas or more a month, he will be required to do so when he sells 3 seers and $4\frac{4}{5}$ tolas ($76\frac{4}{5}$ tolas) or more hereafter. The proposal will no doubt afford relief to a number of shop-keepers, But the system would still involve minute enquiries and examination of vendors' accounts. Under such circumstances, Government are of opinion that it would be preferable to adopt a system of classification of shops once for all and levy a fixed license fee according to a fixed sliding scale.

3. For the year 1894—95, the shops shall accordingly be classified as shown in the annexed Statement, the data adopted being as follows with reference to the statistics of sale of 1891—92:—

1st class selling $10\frac{2}{3}$ seers or more per month.
2nd class 8 seers do.
3rd class $4\frac{4}{15}$ seers do.
4th class less than $4\frac{4}{15}$ seers per month

4. The fee payable for licenses for each class shall be:—

Rs. 10 per mensem for 1st class.
Rs. 3 do for 2nd class.
As. 8 do for 3rd class.

The license fee shall be payable in advance for each quarter on 1st July, 1st October, 1st January and 1st April. No fee shall be payable for a license for a fourth class shop. There shall be payable also a surcharge of 4 annas on sales of every seer in excess of 16 seers of opium per mensem. A Notification to this effect shall be issued in the Government Gazette.

5. After some experience of this classification, the Excise Commissioner will report any alterations which may be found necessary.

6. One of the small shops at the following places at which the sales are too little to be profitable, should be closed after reasonable notice (*vide* remarks in Statement appended):—

(1) Bangalore Town.
(2) Channapatna do.
(3) Mysore do.
(4) French Rocks.
(5) Chamrajnagar.
(6) Kolar Town.
(7) Chitaldroog Town.

There will then remain 46 shops as shown below:—

Shops.	Total existing.	To be closed.	Remainder.
1st class... ..	9	2	7
2nd class... ..	6	1	5
3rd class.. ..	10	3	7
4th class.. ..	28	1	27
	53	7	46

and the license fees payable will aggregate Rs. 88—8—0 per mensem.

T. ANANDA ROW,
Chief Secretary.

To—The Excise Commissioner in Mysore.

Exd.—M. V. N.

SECTION.

FILE No.

SERIAL No.

20

Camp No. 552

Dt. Mysore 27th June 1894.

Notification

In Para 3 of Notification No 239 Dt 18th March 1885 fixing the price at which Opium shall be sold throughout the Province of Mysore, will be considered as cancelled from 1st July 1894 and the following Para substituted instead

"Para 3. No fee shall be levied for licenses issued to Medical Practitioners. Shops shall be classified by the Excise Comrs subject to such orders as may be issued by Govt from time

to fume and licensed pers
levied according to the
following scale

1st Class shop — Rs 10 per annum
2nd Class do — Rs 3/- do
3rd Class — Annas 8/- do
4th Class — Nil —

The fee for each license
shall be payable quarterly
in advance on 1st July, 1st Oct.
1st Jany & 1st April in each
year, together with a fine
charge of 4 Annas on
Sales of every seer in
Excess of 16 seers of Ghee
per rupee

Chief Secy

To The Compiler, Mysore Gazette
for publication in 3 issues of the
Gazette

SECTION [illegible]

Gen. Serial No. 30.]

FILE No. 23-72

SUB [illegible] No. 6

1163

1894

R 315

From

The Excise Commissioner

To in Mysore.

The Chief Secretary to the
Dewan of Mysore.

Submitted for orders

Reply drafted Sent up 28/7 S.A.F.

Dated 26th

Despatched 27th July 1894

Received

Enclosures No. one

General No. 404

No. 45

In reply to Government Proceedings No. C. 549 dated 27th ultimo.

SUBJECT.

Forwards copy of communication from the Deputy Commissioner, Kolar District, and requests that under the circumstances therein represented both the opium shops at Kolar may be retained.

References (to be entered only in the Dewan's Office.)

Rev 27-7-94

KS

Excise Commissioner's Office

No. 404/45 (Encl) Bangalore, 26th July 1894.

27

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From

The Excise Commissioner,

in Mysore.

To

The Chief Secretary to the Dewan

of Mysore.

Sir,

With reference to Government Proceedings No. C549, dated 27th ultimo, I have the honor to forward, herewith, copy of letter No. 367/223, dated 24th instant from the Deputy Commissioner, Kolar District and to request that, under the circumstances therein represented, both the opium shops at Kolar may be allowed to be retained, and placed in the 3rd class as proposed by the Deputy Commissioner, the consumption of opium in the shops being as follows:-

Name

94

Name of Shopkeeper	Consumption					
	1891-92		1892-93		1893-94	
	S	T	S	T	S	T
Kristnaiya	61	11	65	5	69	5
Appaiah	73	18	51	21	55	4

I have the honor to be,

Sir,

Your most obedient Servant

L Ricketts

Excise Commissioner

in Mysore

Dr. S

Dated 24th July 1894

25
(6)

From

The Deputy Commissioner
Kolar District

To

The Excise Commissioner
in Mysore

Sir,

With reference to para 6 of Government Proceedings No. Camp 549, dated the 27th June 1894, directing that one of the small drug shops in Kolar Town should be closed &c., I have the honor to state that the profit to the shop-keepers is not so small as to require a reduction of one of them, as will be seen from the Statement of Consumption noted in the margin.

Both these shops have existed from a long time in this place, and as the trade in these drugs is reported to be the only means of their living I would recommend the retention of both of them. This step will however necessitate a re-classification, and both the shops will have to be placed in the 3rd Class, as each of these cannot separately sell 8 Seers and above per measure as required in para 3 of the Proceedings adverted to above.

I solicit that the sanction of Government may

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may be obtained for the proposals above advocated, and the result communicated to me at an early date, pending which I shall recover the Licence fee of 8 annas per each of the said shops.

I have the honor &c

Sd/ G. Madiah
Dy Commissioner
Kolar District

"Copy"
L. Rickets
Asst Commissioner
in Mysore

On S.

SECTION

FILE NO.

27

The Excise Comr
in Mysore

Rc 5185
R 7/20-93 Dy 14/19 Augt 94

Sir

With reference to your letter Rc no 404/45 Dy 20th July 94 recommending that both the opium shops at Kolar may be retained I am directed to point out that if the Dy Comrs suggestion be adopted, Govt will get only 6 x 2 = 12 Rs per annum from both opium shops

2. The sales of opium at Kolar Town in 1891-92 as given by the Dy Comrs average monthly 11 Seers 6 5/12 Tolas & under the Govt order under

experience it would rank as a 1st class shop and benefit Govt to the extent of Rs 120/- if only one shop were opened.

3. Taking the average of the 3 years given, the sales monthly on the figures reported, amount to 10 to 11 seers or 10½ seers and it would as indicated in the order quoted rank as a 2nd class shop paying a fee of Rs 3/- monthly or Rs 36/- yearly, if one should be retained.

4. I would also invite your attention to the opium figures reported for the two town shops and to the remarked falling off per-capita. The 2nd shop held by Appaiah shows a fall of 4½ seers in 2 years over the 1st year and Adduma

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that the 1st ~~shop~~ shop absorbed 4½ Sears thereof there is no doubt that the 2nd shop has evidently not been doing honest vending and Govt would like to know if either in your own or the District Officers any steps are at all taken to give effect to License Rule XVII? If this has not been done heretofore steps should be taken to do so in this instance, and if the fall is not satisfactorily accounted for, the licenses held by this shop Mr Sperr should be withdrawn. This Rule should be strictly observed throughout the Province.

5. ~~It seems advantageous that~~ I ~~feel are of opinion~~ ~~that~~ think that one shop ~~will suffice~~ for Kolar Town ~~and if the~~ ~~proposal above~~ alluded to

Under all these circumstances

30

from
Salt factory the Director
may at his discretion
grant one License to both
Shop Keepers to work the single
Shop jointly as one concern
and rank it as a 1st
Class Shop until further
Orders. The working Shs be carefully
6. Ganja should not
have been mixed up
with this reference. Govt
reversing the scale of
fees under this head also
and separate orders should
issue therefor shortly
if this is found necessary. I
have &c

Chief Secy

are
Considering
the expediency
of.

S. I